



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P.O. BOX 999, JEFFERSON CITY, MO 65105-0999
EMPLOYER'S WITHHOLDING TAX RETURN CORRECTION

FORM
MO-941C
(REV. 11-2010)

A corrected return, Form MO-941C, must be filed if the original amount of tax reported to the Department of Revenue on Form MO-941 was inaccurate. A separate MO-941C must be provided for each tax period in which errors occurred.

PLEASE NOTE: An employer cannot take a credit for an overpayment until he/she has verified an overpayment exists from the Director of Revenue. This can be done at <https://dors.mo.gov/tax/overunder/login.jsp> or by contacting our office at (573) 751-3505. Any credits will automatically offset to a withholding tax debt.

Please complete the following checklist in regards to your Form MO-941C:

- 1) I am increasing my original tax amount reported. ☐ Yes ☐ No
 - a) If yes, I have included payment in full for my additional tax owed. **NOTE: Interest and penalties will be assessed on any additional tax reported after the original due date.** ☐ Yes ☐ No
- 2) I am decreasing my original tax amount reported ☐ Yes ☐ No
 - a) If yes, I have attached the required documentation. Example: If tax was withheld to Missouri and should have been withheld to another state, a W-2C must be provided. If the adjustment is due to a calculation error, a payroll ledger showing the correction must be provided. In other instances, the employer must provide a detailed explanation of the errors that occurred. ☐ Yes ☐ No
- 3) I have provided a Reason for Change. ☐ Yes ☐ No
- 4) I have signed Form MO-941C. ☐ Yes ☐ No

Instructions for completing Form MO-941C

- Provide your Missouri Tax I.D. Number, business name and address.
- Enter the tax period you are correcting (ex: for January 2011, indicate 201101).
- Indicate the reason for change (ex: Tax was reported to Missouri but should have been reported to another state; additional tax is owed due to calculation error; etc.)
- Indicate whether you are requesting a credit, refund, or paying a balance due.
 1. Enter the correct amount of withholding tax for the period you are adjusting on Line 1. If you are reducing your tax total, indicate the new amount. If you are increasing your tax, indicate the new total amount.
 2. Enter the correct amount of compensation deduction that should have been taken on Line 2.
 3. Enter previous approved credits and/or payments made on the original return on Line 3. Employers may view current credits at <https://dors.mo.gov/tax/overunder/login.jsp>. Do not include any amounts on Line 3 that have previously been refunded.
 4. Compute the new balance. Subtract Lines 2 and 3 from Line 1 and enter the difference on Line 4. If the computation equals a negative amount, leave Line 4 blank.
 5. Compute additions to tax, if applicable, and enter it on Line 5. You may visit <http://dor.mo.gov/calculators/interest/> to compute additions to tax and interest.
 - a. If you have not paid all tax by the due date, subtract Line 3 from Line 1 and multiply the result by five percent; or
 - b. If you have not filed your return by the due date, subtract Line 3 from Line 1 and multiply the result by five percent for each month late, not to exceed twenty-five percent.
 6. Compute interest, if applicable, and enter on Line 6.
 7. Compute credit amount. Subtract Lines 2, 3, 5 and 6 from Line 1. This is the total amount to be credited or refunded to you.
 8. Compute total balance due. Add Lines 4, 5, and 6. Enter total amount due on Line 8, if applicable.

Your Form MO-941C may either contain an overpayment or a balance due. It cannot contain both.

MISSOURI DEPT. OF REVENUE EMPLOYER'S WITHHOLDING RETURN OF CORRECTION		FORM MO-941C (REV. 11-2010)	FILING FREQUENCY _____		1. Withholding This Period \$	00
		DUE ON OR BEFORE _____		2. Compensation Deduction \$	00	
MO TAX ID NUMBER _____		FOR TAX PERIOD (YYYY,MM) _____			3. Previous Payments/ Credits \$	00
BUSINESS NAME _____					4. Balance \$	00
ADDRESS _____					5. Additions to Tax (see Instructions) \$	00
CITY, STATE, ZIP CODE _____					6. Interest (see Instructions) \$	00
REASON FOR CHANGE (REQUIRED) _____					7. Overpayment \$	00
CHECK ONE <input type="checkbox"/> CREDIT <input type="checkbox"/> REFUND <input type="checkbox"/> BALANCE DUE					8. Balance Due \$	00
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare it is a true, accurate and complete return.				*		
AUTHORIZED SIGNATURE _____		PRINTED NAME _____		DOR USE ONLY *		
DATE _____						

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

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